



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF SCOTT SANITARY DISTRICT NO. 1

Principal Office: ROUTE 1 ALGOMA ROAD
NEW FRANKEN, WI 54229

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF SCOTT SANITARY DISTRICT NO. 1

Utility Address: ROUTE 1 ALGOMA ROAD
NEW FRANKEN, WI 54229

When was utility organized? 1/1/1974

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR WAYNE DEQUAINE

Title: SECRETARY

Office Address:

3754 ALGOMA RD.
NEW FRANKEN, WI 54229

Telephone: (920) 468 - 1168

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: VIRGINIA HINZ

Title: SUPERVISOR, CPA

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: hinzv@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MELVIN DEPREY

Title: PRESIDENT

Office Address:

2559 BAY SETTLEMENT RD.
GREEN BAY, WI 54311

Telephone: (920) 468 - 0779

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SAME AS PREPARER

Title:

Office Address:

SAME

SAME, WI 54305

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address:

Date of most recent audit report: 2/6/2004

Period covered by most recent audit: 1/1/2003 TO 12/31/2003

Names and titles of utility management including manager or superintendent:

Name: MR HAROLD DEMOULIN

Title: OPERATOR

Office Address:

ROUTE 1 ALGOMA ROAD

NEW FRANKEN, WI 54229

Telephone: (920) 468 - 1638

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR. MELVIN DEPREY, PRESIDENT

MR WAYNE DEQUAINE, SECRETARY

MR JALMER SWOBODA, COMMISSIONER

MS. SUE VAN PAY, DEPUTY CLERK

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	119,228	124,525	1
Operating Expenses:			
Operation and Maintenance Expense (401)	64,126	78,956	2
Depreciation Expense (403)	10,821	51,055	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,239	1,175	5
Total Operating Expenses	76,186	131,186	
Net Operating Income	43,042	(6,661)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	43,042	(6,661)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	21,058	14,356	9
Miscellaneous Nonoperating Income (421)	59,163	18,728	10
Total Other Income	80,221	33,084	
Total Income	123,263	26,423	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	47,262	0	12
Total Miscellaneous Income Deductions	47,262	0	
Income Before Interest Charges	76,001	26,423	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,311	21,383	13
Amortization of Debt Discount and Expense (428)	3,641	3,640	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	20,952	25,023	
Net Income	55,049	1,400	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	567,842	566,442	19
Balance Transferred from Income (433)	55,049	1,400	20
Miscellaneous Credits to Surplus (434)	3,714,410	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	4,337,301	567,842	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	119,228		119,228	1
Total (Acct. 400):	119,228	0	119,228	
Operation and Maintenance Expense (401):				
Derived	64,126		64,126	2
Total (Acct. 401):	64,126	0	64,126	
Depreciation Expense (403):				
Derived	10,821		10,821	3
Total (Acct. 403):	10,821	0	10,821	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	1,239		1,239	5
Total (Acct. 408):	1,239	0	1,239	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	43,042	0	43,042	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNED ON BANK ACCOUNT AND INVESTME	19,225	0	19,225	10
INTEREST ON SPECIAL ASSESSMENTS	1,833	0	1,833	11
Total (Acct. 419):	21,058	0	21,058	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		3,100	3,100 12
NON-REGULATED SEWER DEPT. INCOME	56,063	0	56,063 13
Total (Acct. 421):	56,063	3,100	59,163
TOTAL OTHER INCOME:	77,121	3,100	80,221

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		47,262	47,262 15
NONE	0	0	0 16
Total (Acct. 426):	0	47,262	47,262
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	47,262	47,262

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	17,311		17,311 17
Total (Acct. 427):	17,311	0	17,311

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT ISSUANCE EXPENSE	3,641		3,641 18
Total (Acct. 428):	3,641	0	3,641

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 19
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 20
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	20,952	0	20,952
NET INCOME:	99,211	(44,162)	55,049
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	567,842	0	567,842 23
Total (Acct. 216):	567,842	0	567,842
Balance Transferred from Income (433):			
Derived	99,211	(44,162)	55,049 24
Total (Acct. 433):	99,211	(44,162)	55,049
Miscellaneous Credits to Surplus (434):			
TO RECORD ELIMINATION OF CONTRIBUTED CAPITAL A	0	3,714,410	3,714,410 25
Total (Acct. 434):	0	3,714,410	3,714,410
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	667,053	3,670,248	4,337,301

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	119,228	0	0	0	119,228	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	5,587				5,587	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	113,641	0	0	0	113,641	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,037,441	3,025,812	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,315,353	699,928	2
Net Utility Plant	1,722,088	2,325,884	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,373,559	2,331,132	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	430,803	408,528	4
Net Nonutility Property	1,942,756	1,922,604	
Investment in Municipality (123)	0	0	5
Other Investments (124)	126,342	143,272	6
Special Funds (125)	361,872	350,737	7
Total Other Property and Investments	2,430,970	2,416,613	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	307,937	285,739	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,595	20,085	11
Other Accounts Receivable (143)	44,967	40,811	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	22,864	27,165	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	995	888	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	398,358	374,688	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,201	21,842	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	249,179	262,293	20
Total Deferred Debits	267,380	284,135	
Total Assets and Other Debits	4,818,796	5,401,320	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	9,303	9,303	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	4,337,301	567,842	23
Total Proprietary Capital	4,346,604	577,145	
LONG-TERM DEBT			
Bonds (221)	245,000	285,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	198,708	239,797	26
Total Long-Term Debt	443,708	524,797	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	19,152	16,262	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,332	11,302	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	28,484	27,564	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	4,271,814	38
Total Liabilities and Other Credits	4,818,796	5,401,320	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,025,812	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	635,765	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,400,010	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	1,666				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	3,037,441	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	710,687	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	604,666	0	0	0	12
Total Accumulated Provision	1,315,353	0	0	0	
Net Utility Plant	1,722,088	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	699,928				699,928	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,821				10,821	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	898				898	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	11,719	0	0	0	11,719	13
Debits during year						14
Book cost of plant retired	960				960	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	960	0	0	0	960	19
Balance end of year (110.1)	710,687	0	0	0	710,687	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	47,262				47,262	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	557,404				557,404	10
Total credits	604,666	0	0	0	604,666	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	604,666	0	0	0	604,666	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,331,132	42,427		2,373,559	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,331,132	42,427	0	2,373,559	
Less accum. prov. depr. & amort. (122)	408,528	22,275		430,803	3
Net Nonutility Property	1,922,604	20,152	0	1,942,756	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	5,587	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	5,587	
Deductions:		
Accounts written off during the year: Utility Customers	5,587	5
Accounts written off during the year: Others		6
Total accounts written off	5,587	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 REFUNDING BOND	3,641	428	18,201	1
Total			18,201	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	9,303	1
Changes during year (explain):		2
Balance end of year	9,303	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REFUNDING BONDS	11/01/1996	07/01/2008	5.30%	245,000	1
Total Bonds (Account 221):				245,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
PAYABLE TO GREEN BAY MSD	10/01/1980	04/01/2011	0.00%	120,708	1
NOTES PAYABLE	09/20/2001	02/15/2006	4.26%	78,000	2
Total for Account 224				198,708	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,239	2
Charged electric department expense		3
Charged sewer department expense	1,111	4
Other (explain):		
NONE		5
Total Accruals and other credits	2,350	
Taxes paid during year:		
County, state and local taxes	109	6
Social Security taxes	2,113	7
PSC Remainder Assessment	128	8
Other (explain):		
NONE		9
Total payments and other debits	2,350	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 REFUNDING BONDS	7,425	13,850	14,850	6,425	1
Subtotal	7,425	13,850	14,850	6,425	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NOTES PAYABLE	3,877	3,461	4,431	2,907	3
Subtotal	3,877	3,461	4,431	2,907	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	11,302	17,311	19,281	9,332	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	22,233	2
DEFERRED SPECIAL ASSESSMENTS	83,109	3
LAND CONTRACT RECEIVABLE- TOWN OF SCOT	21,000	4
Total (Acct. 124):	126,342	
Special Funds (125):		
SPECIAL REDEMPTION FUND	94,007	5
DEPRECIATION FUNDS	267,865	6
Total (Acct. 125):	361,872	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,595	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	21,595	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	40,106	12
Merchandising, jobbing and contract work		13
Other (specify):		
ACCRUED INTEREST RECEIVABLE	4,861	14
Total (Acct. 143):	44,967	
Receivables from Municipality (145):		
DELINQUENT WATER AND SEWER BILLS ON TAX ROLL	9,417	15
SPECIAL ASSESSMENTS ON TAX ROLL	13,447	16
Total (Acct. 145):	22,864	
Prepayments (165):		
PREPAID INSURANCE	995	17
Total (Acct. 165):	995	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ANNEXATION RIGHTS- SEWER (NET OF AMORTIZATION)	249,179	19
Total (Acct. 183):	249,179	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	606,873	0	0	0	606,873	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	705,307	0	0	0	705,307	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	(98,434)	0	0	0	(98,434)	
Net Operating Income	43,042	0	0	0	43,042	7
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

none

3. Extensions of service.

The District finished a project of extending service across HWY 57. 350 feet of 12 inch water mains were added with this project.

4. Estimated changes in revenues due to rate changes.

The District had a 3% rate increase in 2003. Revenues increased approximately 5.5%, which resulted from the rate increase and also an increase in the gallons sold during 2003.

5. Obligations incurred or assumed, excluding commercial paper.

none

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

none

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

General footnotes

NOTE PAYABLE TO GREEN BAY MSD IS AN AMOUNT DUE FOR INTERCEPTOR ANNEXATION COST RECOVERY AND HAS NO INTEREST RATE.

Balance Sheet End-of-Year Account Balances (Page F-18)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

THERE IS NO PSC AUTHORIZATION. WE ARE AMORTIZING THIS AMOUNT OVER 40 YEARS AND IT BEGAN IN 1993.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,396,910	0	0	1,874,904	0	4,271,814	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	2,396,910			1,874,904		4,271,814	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	117,513	113,006	1
Total Sales of Water	117,513	113,006	
Other Operating Revenues			
Forfeited Discounts (470)	988	1,276	2
Other Water Revenues (474)	727	839	3
Amortization of Construction Grants (475)		9,404	4
Total Other Operating Revenues	1,715	11,519	
Total Operating Revenues	119,228	124,525	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	34,000	49,386	5
General Operating Expenses (680-690)	30,126	29,570	6
Total Operation and Maintenance Expenses	64,126	78,956	
Other Operating Expenses			
Depreciation Expense (403)	10,821	51,055	7
Amortization Expense (404)		0	8
Taxes (408)	1,239	1,175	9
Total Other Operating Expenses	12,060	52,230	
Total Operating Expenses	76,186	131,186	
NET OPERATING INCOME	43,042	(6,661)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	527	32,690	74,577	4
Commercial	20	4,799	8,104	5
Industrial	1	160	354	6
Total Metered Sales to General Customers (461)	548	37,649	83,035	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		34,384	8
Other Sales to Public Authorities (464)	2	13	94	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	552	37,662	117,513	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	34,384	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	34,384	
Forfeited Discounts (470):		
Customer late payment charges	988	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	988	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	637	7
Other (specify):		
RECONNECTION CHARGES	90	8
Total Other Water Revenues (474)	727	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	7,655	7,924	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	12,024	15,386	3
Chemicals (630)	2,372	7,524	4
Supplies and Expenses (640)	4,318	4,599	5
Repairs of Water Plant (650)	5,812	12,421	6
Transportation Expenses (660)	1,819	1,532	7
Total Plant Operation and Maintenance Expenses	34,000	49,386	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	5,912	6,108	8
Office Supplies and Expenses (681)	1,064	963	9
Outside Services Employed (682)	13,803	13,776	10
Insurance Expense (684)	2,933	2,620	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	827	561	14
Uncollectible Accounts (690)	5,587	5,542	15
Total General Operating Expenses	30,126	29,570	
Total Operation and Maintenance Expenses	64,126	78,956	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		1,056	1,043	3
PSC Remainder Assessment		128	132	4
Other (specify): STATE UNEMPLOYMENT TAXES		55	0	5
Total tax expense		1,239	1,175	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	106,126		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	106,126	0	
PUMPING PLANT			
Land and Land Rights (320)	8,941		12
Structures and Improvements (321)	240,337		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	232,293		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	481,571	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(106,126)	0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(106,126)	0	
PUMPING PLANT				
Land and Land Rights (320)			8,941	12
Structures and Improvements (321)		(240,337)	0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(174,220)	58,073	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(414,557)	67,014	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	220,522		26
Transmission and Distribution Mains (343)	1,843,288	57,179	27
Fire Mains (344)	0		28
Services (345)	168,318		29
Meters (346)	36,595	1,563	30
Hydrants (348)	114,169		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,382,892	58,742	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	4,303		39
Total General Plant	4,303	0	
Total utility plant in service directly assignable	2,974,892	58,742	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,974,892	58,742	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(220,522)	0 26
Transmission and Distribution Mains (343)		(1,432,012)	468,455 27
Fire Mains (344)			0 28
Services (345)		(130,763)	37,555 29
Meters (346)	960	(4,233)	32,965 30
Hydrants (348)		(88,696)	25,473 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	960	(1,876,226)	564,448
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			4,303 39
Total General Plant	0	0	4,303
Total utility plant in service directly assignable	960	(2,396,909)	635,765
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	960	(2,396,909)	635,765

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		106,126	106,126	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	106,126	106,126	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		240,338	240,338	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		174,220	174,220	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	414,558	414,558	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		3,100	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	3,100	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	3,100	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	3,100	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		220,522	220,522 26
Transmission and Distribution Mains (343)		1,432,012	1,432,012 27
Fire Mains (344)			0 28
Services (345)		130,763	133,863 29
Meters (346)		4,233	4,233 30
Hydrants (348)		88,696	88,696 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1,876,226	1,879,326
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	2,396,910	2,400,010
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	2,396,910	2,400,010

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,626	3,626	1
February			3,025	3,025	2
March			3,144	3,144	3
April			3,018	3,018	4
May			4,170	4,170	5
June			4,412	4,412	6
July			4,724	4,724	7
August			3,816	3,816	8
September			3,904	3,904	9
October			3,188	3,188	10
November			2,964	2,964	11
December			3,207	3,207	12
Total annual pumpage	0	0	43,198	43,198	
Less: Water sold				37,662	13
Volume pumped but not sold				5,536	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				2,065	16
Volume related to equipment/system malfunction				850	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,915	19
Volume pumped but unaccounted for				2,621	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				229	23
Date of maximum: 5/10/2003					24
Cause of maximum:					25
watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				49	26
Date of minimum: 10/25/2003					27
Total KWH used for pumping for the year				153,791	28
If water is purchased: Vendor Name: none					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
3705 ALGOMA ROAD	WELL #1	1,225	16	530,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL #1	WELL #1	2
Purpose	P	S	3
Destination	R	D	4
Pump Manufacturer	SIMMONS	SIMMONS	5
Year Installed	2002	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1999	1999	11
Type	ELECTRIC	DIESEL	12
Horsepower	40	195	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1981		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	142		10
			11
Total capacity in gallons (actual)	150,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	17,185	0	0	0	17,185
P	D	6.000	67	0	0	0	67
M	D	8.000	10,567	0	0	0	10,567
P	D	8.000	7,635	0	0	0	7,635
M	D	10.000	28,359	0	0	0	28,359
P	D	12.000	973	350	0	0	1,323
Total Within Municipality			64,786	350	0	0	65,136
Total Utility			64,786	350	0	0	65,136

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	566	0	0	0	566	43	1
P	1.000	18	4	0	0	22		2
P	2.000	1	0	0	0	1		3
M	2.000	4	0	0	0	4		4
Total Utility		589	4	0	0	593	43	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	220	0	24	0	196	0	1
0.750	358	24	0	0	382	0	2
1.000	4	0	0	0	4	1	3
1.500	5	0	0	0	5	3	4
2.000	3	0	0	0	3	0	5
Total:	590	24	24	0	590	4	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	196	0	0	0	0	0	196	1
0.750	337	12	0	2	0	31	382	2
1.000	0	4	0	0	0	0	4	3
1.500	1	3	1	0	0	0	5	4
2.000	1	1	1	0	0	0	3	5
Total:	535	20	2	2	0	31	590	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	110				110	2
Total Fire Hydrants	110	0	0	0	110	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	73
Number of distribution system valves end of year:	225
Number of distribution valves operated during year:	55

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

The District repaired two major leaks in their system in 2002. As a result the repairs and maintenance account was higher in 2002, gallons of water pumped through the system was higher, resulting in power for pumping to be higher in 2002, and the District had to use more chemicals in prior years due to more gallons of water going through the system. Therefore, chemicals in 2003 also decreased.

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

SEE THE GENERAL FOOTNOTE ABOVE FOR INCREASE IN CHEMICALS

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

Additions to mains is detailed on Mains schedule.

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS ARE FOR AMOUNTS TRANSFERRED TO UTILITY FINANCED BY CONTRIBUTIONS PER CIAC CALCULATION

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments in column F are for recording plant financed by contributions on the District's books at 1/1/2003. Also included \$1 for rounding to structures and improvements (321).

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions were paid for by the District.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The District added four new services which were paid for by customers. Actual cost history from prior years was used to record the additions to plant and contributions from customers.

Meters (Page W-19)

General footnotes

The 2" residential meter is for the Sisters of St. Francis Convent.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The District did not operate at least half of the valves. The District will operate more in 2004 so as to meet the two year testing requirement.
